

Volunteer Return Preparation Process Quality Improvement Program

Quality of Volunteer Return Preparation

Quality Improvement Process

- SPEC Quality Reviews are conducted to measure site operation and return accuracy.
- SPEC Quality Reviews will be conducted from January 15 through September 30, 2010.

Type of Quality Reviews

- **Your Site Quality Reviews – Conducted by your site's designated quality reviewer on every return. (Critical)**

- **Quality Statistical Sample (QSS)** Cadre reviews will be conducted by selected Cadre Reviewers.
- **Criteria Reviews** – Conducted by your territory relationship managers.
- **The Treasury Inspector General For Tax Administration (TIGTA) Shopping Reviews** will be conducted by TIGTA Auditors.
- **Inter-rater reviewers** will conduct a review of the reviewer to validate our accuracy.

Quality Statistical Sample (QSS) Reviews

- SPEC plans are to conduct 285 QSS reviews in 2010.
- QSS Reviews will be conducted by QSS Cadre reviewers monitored by the Headquarters office.
- The results of these reviews will determine our accuracy rate.
- These reviews will include one site review and three return reviews.

Inter-rater Reviews

- These reviews are a review of the QSS Cadre Reviewer.
- These reviews will be conducted by certified Headquarters analysts.
- Approximately 200 Inter-rater reviews will be conducted on completed return reviews prepared by QSS reviewers.
- These reviews are performed to validate the accuracy rating by ensuring consistent processes were used by the QSS reviewer.

Criteria Reviews

- These reviews will be conducted by your Certified SPEC territory relationship manager.
- The total number of these reviews will be based on 5% to 10% of the total territory sites.
- These reviews are selected based on set criteria which includes new sites, new site coordinators, high reject rates, managerial discretion etc.
- These reviews will include one site review and three return reviews.

TIGTA Shopping Reviews

- TIGTA shoppers (Mystery Shopping) will be TIGTA Auditors using a predefined scenario.
- These reviews provide a true picture of the taxpayer's experience.
- Shoppers will remain anonymous until their return is completed (one return per review).

Intake/Interview Process Requirement

- All sites must use an Intake and Interview Process. (QSR #2)
- This process must include correctly using an approved Intake/Interview Sheet for every return prepared.
- **NEW for 2010:** All VITA/TCE grant recipients must use Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites.

Form 13614-C Intake/Interview Process

The purpose of the Intake & Interview process is to ensure the volunteer tax return preparer asks the taxpayer basic questions necessary to prepare an accurate return.

Form 13614-C Intake Section A

To meet the VITA/TCE Quality Site Requirements (QSR), an Intake & Interview process must include all of the following:

- The taxpayer can complete Form 13614-C section A (pages 1 and 2).
- The certified volunteer must review the information (with the taxpayer) listed on the intake sheet prior to preparing the return.

Form 13614-C Interview

Section B

- The certified volunteer must complete Section B by interviewing the taxpayer and using the resources to validate filing status and dependency using Publication 4012, Publication 17, Volunteer Alerts, TaxWise Help features, etc.
- Volunteers must make the determination by completing Form 13614-C section B (page 3).

Quality Site Review Requirement

- All sites must use a Quality Review Process. (QSR #4)
- This process must include correctly using an approved quality review sheet for every return prepared.
- **NEW for 2010:** All VITA/TCE grant recipients must use Form 13614-C, *Intake/Interview & Quality Review Sheet*, at all their sites.

Form 13614-C Quality Review Requirement

- To ensure the accuracy of returns prepared, all VITA and TCE sites must have a Quality Review process for all returns prepared at the site.
- A quality review must be completed after every return has been prepared, but before the taxpayer signs it.

Form 13614-C

Quality Review Process

To comply with the QSR, the Quality Review process must contain the following:

- The taxpayer must be present.
- Process must be explained to the taxpayer.
- The **completed** Form 13614-C (Sections A and B) must be used.

Continued

Form 13614-C

Quality Review Process (Cont'd.)

- Form 13614-C Section C (Page 3) must be completed.
- Interview the taxpayer as you validate all applicable questions in Section C to confirm all information provided.
- Review all supporting documents provided by the taxpayer and ask if there is any additional information.

Making Corrections on Form 13614-C

- **Volunteer Return Preparer:** Errors identified during the taxpayer interview must be corrected or entered on the Intake/Interview.
- **The site Quality Reviewer:** Correct all errors identified on the Intake/Interview.

Maintaining Form 13614-C

- Per IRS 7216, if partners have a need to maintain the Intake/Interview & Quality Review Sheet for anything other than tax return preparation, they must secure the taxpayer's consent (signature) on notices to use or share their information.
- For more information and guidance on preparing these written notices and safeguarding taxpayer data, refer to Publication 4299, *Privacy and Confidentiality – A Public Trust*.

Questions?